



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 14, 2018

Joseph E. Scalzo
President and Chief Executive Officer
The Simply Good Foods Company
1225 17th Street, Suite 1000
Denver, CO 80202

**Re: The Simply Good Foods Company
Registration Statement on Form S-3
Filed December 6, 2018
File No. 333-228696**

Dear Mr. Scalzo:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Natural Resources